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Florida Department of Revenue

Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

Expiration Date

Certificate Number

Type of Organization

This Certificate is

Non-transferable.

01/19/98

01/19/2003

26-00-109615-51C

FEDERAL GOVERNMENT

This Certifies That

DEPARTMENT OF THE NAVY FLEET & INDUSTRIAL SUPPLY CENTER 110 YORKTOWN AVE JACKSONVILLE FL 32212-0097

Is Exempt From the Payment of Sales and Use Tax on the Purchase or Lease of Tangible Personal Property, the Lease of Transient Rental Accommodations or Real Property.

L.H. Fuchs **Executive Director**



Florida Department of Revenue

Important Facts

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- Provide all vendors with a copy of your Consumer's Certificate of Exemption before making tax-exempt purchases.
- Your Consumer's Certificate of Exemption is to be used solely for your organization's customary nonprofit activities.
- Purchases by the exempt organization are only exempt when the Consumer's Certificate of Exemption is presented to the vendor and the payment is made directly by the organization.
- Purchases made by an individual on behalf of the organization are taxable, even if the individual is reimbursed by the organization.
- Transactions by an exempt organization such as sales or leases of tangible personal property, transient rental or sleeping accommodations, real property, or docking spaces are taxable. The organization must register for sales and use tax certification, and collect and remit sales tax on those transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Section 12A-1.070, Florida Administrative Code).
- Changes in the organization's purpose, federal exemption status, or address must be reported immediately to the Department of Revenue.

UNDER NO CIRCUMSTANCES SHOULD THIS EXEMPTION BE USED FOR THE PERSONAL BENEFIT OF ANY INDIVIDUAL. ANY MISUSE OF THIS EXEMPTION WILL NECESSITATE ITS REVOCATION.

If you have any questions or need assistance, please contact:

Central Registration 5050 W TENNESSEE ST TALLAHASSEE FL 32399-0100 850-487-4130